

UNITED STATES TAX COURT
WASHINGTON, DC 20217

CHAD LOUBE & DANA M. LOUBE,)	
)	
Petitioners,)	
)	
v.)	Docket No. 5092-17.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	
)	

ORDER

This case is calendared for trial at the session of the Court commencing June 4, 2018, in Washington, D.C. The only issue in this case relates to a deduction under I.R.C. §170. On April 4, 2018, respondent filed two motions: (1) Motion for Summary Judgment, and (2) Respondent's Motion for Continuance, in which respondent's counsel requests the undersigned to retain jurisdiction. Petitioners objected to respondent's Motion for Summary Judgment; they informed respondent's counsel that they wish to obtain legal advice prior to opining on respondent's Motion for Continuance. On April 10, 2018, the Court ordered petitioners to file a response to respondent's Motion for Summary Judgment on or before April 27, 2018, setting forth the reason(s) for their objection. In the Court's Order dated April 10, 2018, the parties were further ordered to inform the Court on or before April 27, 2018, whether they object to respondent's Motion for Continuance, and if so, the reason(s) therefore.

On April 14, 2017, Second Chance, Inc., through its counsel, filed a Motion to Intervene or, in the Alternative, for Leave to File Brief as Amicus Curiae. Because a wrong event code was selected by Second Chance Inc.'s., counsel, the aforesaid motion was entered in the Court's records as "Counsel's Motion to Substitute Parties and Change Caption".

The premises considered, it is hereby

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ORDERED that Second Chance, Inc.'s Counsel's Motion to Substitute Parties and Change Caption, filed April 14, 2018, is recharacterized on the Court's records as Second Chance Inc.'s Motion to Intervene. It is further

ORDERED that respondent shall file a response to Second Chance, Inc.'s Motion to Intervene on or before April 27, 2018, stating whether respondent objects to the aforesaid Motion to Intervene, and if so, the reason(s) therefore. It is further

ORDERED that petitioners shall file a response to Second Chance, Inc.'s Motion to Intervene on or before April 27, 2018, stating whether petitioners object to the aforesaid Motion to Intervene, and if so, the reason(s) therefore. It is further

ORDERED that in addition to regular service of this Order on the parties the Clerk of the Court shall serve a copy of this Order upon the attorney for Second Chance, Inc.:

Thomas J. O'Rourke, Esquire
Miles & Stockbridge P.C.
11 North Washington Street, Suite 700
Rockville, Maryland 20850.

(Signed) Julian I. Jacobs
Judge

Dated: Washington, D.C.
April 16, 2018